

Form

**8835**Department of the Treasury  
Internal Revenue Service**Renewable Electricity, Refined Coal,  
and Indian Coal Production Credit**

► Attach to your tax return.

OMB No. 1545-1362

**2005**Attachment  
Sequence No. **95**

Name(s) shown on return

Identifying number

**Section A. Electricity produced at qualified facilities placed in service prior to October 23, 2004****Part I Current Year Credit**

1	Kilowatt-hours produced and sold (see instructions)	×	0.019	1	
2	Phaseout adjustment (see instructions)	\$	×	2	
3	Credit before reduction. Subtract line 2 from line 1			3	
<b>Reduction for government grants, subsidized financing, and other credits:</b>					
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years			4	
5	Total of additions to the capital account for the project for this and all prior tax years			5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places			6	
7	Multiply line 3 by line 6			7	
8	Subtract line 7 from line 3			8	
9	Section A credits			9	
	from pass-through entities:				
	<b>If you are a—</b>	<b>Then enter the credit(s) from—</b>			
	a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U			
	b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U			
	c Beneficiary	Schedule K-1 (Form 1041), box 13, code H			
	d Patron	Written statement from cooperative			
10	Current year credit. Add lines 8 and 9			10	

**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

11	Regular tax before credits (see instructions)	11	
12	Alternative minimum tax (see instructions)	12	
13	Add lines 11 and 12	13	
14a	Foreign tax credit	14a	
b	Credits from Form 1040, lines 48 through 54	14b	
c	Possessions tax credit (Form 5735, line 17 or 27)	14c	
d	Nonconventional source fuel credit (Form 8907, line 23)	14d	
e	Other specified credits (see instructions)	14e	
f	Add lines 14a through 14e	14f	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16	
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17	
18	Tentative minimum tax (see instructions)	18	
19	Enter the greater of line 17 or line 18	19	
20	Subtract line 19 from line 15. If zero or less, enter -0-	20	
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20. Report the total of this amount and the amount from Section B, line 41, on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions	21	

**Section B. Electricity and refined coal produced at qualified facilities placed in service after October 22, 2004 and Indian coal produced at facilities placed in service after August 8, 2005****Part I Current Year Credit**

<b>Electricity produced at qualified facilities using wind, closed-loop biomass not modified for co-fire purposes, geothermal, and solar</b>			
1	Kilowatt-hours produced and sold (see instructions)	×	0.019
<b>Electricity produced at qualified facilities using open-loop biomass, small irrigation power, landfill gas, trash combustion, and hydropower</b>			
2	Kilowatt-hours produced and sold after December 31, 2004 (see instructions)	×	.0095
3	Add lines 1 and 2		
4	Phaseout adjustment (see instructions)	\$	×
5	Subtract line 4 from line 3		

<b>Refined coal produced at a qualified refined coal production facility</b>														
6	Tons produced and sold (see instructions)	× \$5.481	6											
7	Phaseout adjustment (see instructions)	\$ ×	7											
8	Subtract line 7 from line 6		8											
<b>Indian Coal produced at a qualified Indian coal production facility</b>														
9	Tons produced and sold (see instructions)	× \$1.50	9											
10	Credit before reduction. Add lines 5, 8, and 9		10											
<b>Reduction for government grants, subsidized financing, and other credits:</b>														
11	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years		11											
12	Total of additions to the capital account for the project for this and all prior tax years		12											
13	Divide line 11 by line 12. Show as a decimal carried to at least 4 places		13	.										
14	Multiply line 12 by the lesser of 1/2 or line 13		14											
15	Subtract line 14 from line 10		15											
<b>Electricity produced at qualified closed-loop biomass facilities modified to co-fire with coal, other biomass, or both</b>														
16	Thermal content of closed-loop biomass used in the facilities		16											
17	Thermal content of all fuels used in the facilities		17											
18	Divide line 16 by line 17. Show as a decimal carried to at least two places		18	.										
19	Kilowatt-hours produced and sold (see instructions)	× 0.019	19											
20	Multiply line 19 by line 18		20											
21	Phaseout adjustment (see instructions)	\$ ×	21											
22	Subtract line 21 from line 20		22											
23	Section B credits from pass-through entities:	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the credit(s) from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code H</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </tbody> </table>	If you are a—	Then enter the credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), box 13, code F, G, or U	b Partner	Schedule K-1 (Form 1065), box 15, code F, G, or U	c Beneficiary	Schedule K-1 (Form 1041), box 13, code H	d Patron	Written statement from cooperative	23	
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24	Add lines 15, 22, and 23		24											
25	Renewable electricity, refined coal, and Indian coal production credit included on line 24 from passive activities (see instructions)		25											
26	Subtract line 25 from line 24		26											
27	Renewable electricity, refined coal, and Indian coal production credit allowed for 2005 from a passive activity (see instructions)		27											
28	Carryforward of renewable electricity and refined coal production credit to 2005 (see instructions)		28											
29	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2006 (see instructions)		29											
30	<b>Current year credit.</b> Add lines 26 through 29 ( <b>Caution.</b> If you also have a credit from Form 6478, see instructions.)		30											

**Part II Allowable Credit**

31	Regular tax before credits (see instructions)	31	
32	Alternative minimum tax (see instructions)	32	
33	Add lines 31 and 32	33	
34a	Foreign tax credit	34a	
b	Credits from Form 1040, lines 48 through 54	34b	
c	Possessions tax credit (Form 5735, line 17 or 27)	34c	
d	Nonconventional source fuel credit (Form 8907, line 23)	34d	
e	Other specified credits (see instructions)	34e	
f	Add lines 34a through 34e	34f	
35	Net income tax. Subtract line 34f from line 33. If zero, skip lines 36 through 39 and enter -0- on line 40	35	
36	Net regular tax. Subtract line 34f from line 31. If zero or less, enter -0-	36	
37	Enter 25% (.25) of the excess, if any, of line 36 over \$25,000 (see instructions)	37	
38	Subtract line 37 from line 35. If zero or less, enter -0-	38	
39	General business credit (see instructions)	39	
40	Subtract line 39 from line 38. If zero or less, enter -0-	40	
41	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 30 or line 40. Report this amount and the amount from Section A, line 21 (if any) on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 41 is smaller than line 30, see instructions	41	